



Trustees' Financial Summary

FY2015-16

Submit ID: 0547-90424205

**** Recalculated ****

29 McCone County

0547 Circle Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Della Van Horn **Phone #:** (406) 485-3600

(Signature)

(Date)

Chair, Board of Trustees: Sara Moline

(Signature)

(Date)

County Superintendant Nita Crockett

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
025	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A040537	84.358A
032	MCT GATES	LOCAL	LOCAL	
052	State OTO FullTime Kindergarten Startup	STATE		state
054	DPHHS/MOST	STATE	STATE	
065	Mid Rivers Local Grand	LOCAL		
066	Playground donation	LOCAL		
163	21st Century Community Learning	FEDERAL		84.287
326	Title I Improving Basic Programs	FEDERAL		84.010A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	283,165.31	58,307.31	101,708.32	
02	Taxes Receivable - Real and Personal (120-149)	26,010.59	7,189.75	1,099.03	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	309,175.90	65,497.06	102,807.35	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	26,010.59	7,189.75	1,099.03	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	283,165.31	58,307.31	101,708.32	
52	TOTAL FUND BALANCE/EQUITY	283,165.31	58,307.31	101,708.32	
53	TOTAL LIABILITIES AND FUND BALANCE	309,175.90	65,497.06	102,807.35	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,447.97	54,151.92	17,650.92	5,549.86
02	Taxes Receivable - Real and Personal (120-149)				410.49
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,447.97	54,151.92	17,650.92	5,960.35
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				410.49
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,447.97	54,151.92	17,650.92	5,549.86
52	TOTAL FUND BALANCE/EQUITY	1,447.97	54,151.92	17,650.92	5,549.86
53	TOTAL LIABILITIES AND FUND BALANCE	1,447.97	54,151.92	17,650.92	5,960.35

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				2,000.00
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				2,000.00
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				2,000.00
52	TOTAL FUND BALANCE/EQUITY				2,000.00
53	TOTAL LIABILITIES AND FUND BALANCE				2,000.00

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	23,809.48	69,608.71		
02	Taxes Receivable - Real and Personal (120-149)	620.48			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	24,429.96	69,608.71		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	620.48			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	23,809.48	69,608.71		
52	TOTAL FUND BALANCE/EQUITY	23,809.48	69,608.71		
53	TOTAL LIABILITIES AND FUND BALANCE	24,429.96	69,608.71		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		92,254.30		
02	Taxes Receivable - Real and Personal (120-149)		1,935.04		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		94,189.34		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		1,935.04		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		92,254.30		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		92,254.30		
53	TOTAL LIABILITIES AND FUND BALANCE		94,189.34		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		401,012.23	17,603.47	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		401,012.23	17,603.47	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		401,012.23	17,603.47	
52	TOTAL FUND BALANCE/EQUITY		401,012.23	17,603.47	
53	TOTAL LIABILITIES AND FUND BALANCE		401,012.23	17,603.47	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	363,082.03	367,677.99
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	7,798.37	30,883.47
1190	Penalties and Interest on Taxes	1,214.38	2,424.33
1510	Interest Earnings	3,311.16	3,021.08
1900	Other Revenue from Local Sources	2,071.06	2,012.34
3110	Direct State Aid	434,835.35	443,605.43
3111	Quality Educator	42,527.16	43,115.05
3112	At Risk Student	5,005.62	4,806.00
3113	Indian Education For All	3,100.80	3,090.24
3114	American Indian Achievement Gap	600.00	205.00
3115	State Spec Ed Allowable Cost Pymt to Districts	23,602.71	21,470.40
3116	Data For Achievement	2,280.00	2,960.00
3117	State Tuition for State Placement	56.89	0.00
3118	Natural Resource Development	3,098.71	4,980.18
3120	State Guaranteed Tax Base Aid	86,358.07	92,800.00
3444	State School Block Grant	124,377.01	124,377.01
3446	SB96 Block Grant Reimbursement	17,424.41	0.00
5300	Operating Transfers from Other Funds	0.00	2,441.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,120,743.73	1,149,870.30

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	496,557.35	532,842.95
		2XX	Personal Services - Employee Benefits	99,949.47	113,174.12
		3XX	Purchased Professional and Technical Services	4,300.00	0.00
		4XX	Purchased Property Services	988.24	158.68
		5XX	Other Purchased Services	1,111.38	3,516.19
		6XX	Supplies and Materials	52,343.56	31,281.74
		8XX	Other Expenditures	0.00	1,690.95
	221X Improvement of Instruction Services				
		1XX	Personal Services - Salaries	0.00	12,001.08
		2XX	Personal Services - Employee Benefits	0.00	81.78
		6XX	Supplies and Materials	0.00	1,994.71
	222X Educational Media Services				
		6XX	Supplies and Materials	5,307.85	0.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		23XX Support Services - General Administration			
		1XX	Personal Services - Salaries	45,491.82	47,224.93
		2XX	Personal Services - Employee Benefits	11,758.10	13,454.55
		3XX	Purchased Professional and Technical Services	3,247.50	3,242.98
		5XX	Other Purchased Services	5,605.98	3,154.86
		6XX	Supplies and Materials	661.95	4,841.55
		810	Dues and Fees	6,545.58	4,235.23
		8XX	Other Expenditures	207.00	150.00
		24XX Support Services - School Administration			
		1XX	Personal Services - Salaries	89,896.13	91,061.02
		2XX	Personal Services - Employee Benefits	12,623.14	23,381.95
		3XX	Purchased Professional and Technical Services	550.00	0.00
		5XX	Other Purchased Services	231.06	2,729.53
		6XX	Supplies and Materials	269.49	1,211.51
		8XX	Other Expenditures	135.00	0.00
		25XX Support Services - Business			
		1XX	Personal Services - Salaries	20,945.83	19,612.90
		2XX	Personal Services - Employee Benefits	5,819.33	5,279.14
		6XX	Supplies and Materials	4,200.53	1,245.67
		26XX Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	41,391.32	49,816.76
		2XX	Personal Services - Employee Benefits	13,425.81	14,147.37
		4XX	Purchased Property Services	34,642.91	30,682.14
		5XX	Other Purchased Services	13,980.34	15,437.24
		6XX	Supplies and Materials	24,939.35	9,590.27
		8XX	Other Expenditures	1,502.88	1,930.39
		27XX Student Transportation Services			
		2XX	Personal Services - Employee Benefits	1,058.06	1,591.77
		4XX	Purchased Property Services	5,923.78	266.36
		5XX	Other Purchased Services	0.00	431.20
		6XX	Supplies and Materials	939.20	39.50
	280 Special Education - Local and State				
		1XXX Instruction			
		1XX	Personal Services - Salaries	47,231.33	51,404.71
		2XX	Personal Services - Employee Benefits	3,345.29	2,834.96
		3XX	Purchased Professional and Technical Services	1,179.00	1,100.00
		6XX	Supplies and Materials	553.74	1,956.53
		8XX	Other Expenditures	800.00	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
		920	Resources Transferred to Other School Districts or Cooperatives	3,114.28	3,277.12



Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value
	316 Data For Achievement				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	2,280.00	1,640.35
	329 State Miscellaneous Grants				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	22.92
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,406.60	1,005.22
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			4XX Purchased Property Services	0.00	119.81
			6XX Supplies and Materials	300.00	317.97
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	24,219.68	24,521.96
			2XX Personal Services - Employee Benefits	634.29	696.66
			5XX Other Purchased Services	478.19	1,275.47
			6XX Supplies and Materials	10.00	1,183.67
			810 Dues and Fees	0.00	468.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	1,138.09	0.00
			2XX Personal Services - Employee Benefits	77.96	0.00
			6XX Supplies and Materials	0.00	1,820.11
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	30,000.00	3,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,123,318.39</u>	<u>1,138,146.48</u>



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					271,441.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,149,870.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,138,146.48	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					283,165.31	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	120,302.93	117,160.88
	1190 Penalties and Interest on Taxes	367.58	724.15
	1510 Interest Earnings	480.10	806.10
	1900 Other Revenue from Local Sources	0.00	17.73
	2220 County On-Schedule Trans Reimb	19,699.26	29,221.38
	3210 State On-Schedule Trans Reimb	19,720.10	23,512.44
	3444 State School Block Grant	16,886.84	16,886.84
	3446 SB96 Block Grant Reimbursement	5,098.95	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>182,555.76</u>	<u>188,329.52</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	3,808.34	5,883.90
			5XX	Other Purchased Services	155,021.98	160,218.33
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910	Operating Transfers to Other Funds	10,000.00	20,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				168,830.32	186,102.23	

Schedule Of Changes Worksheet			Fund Code 10
Beginning Fund Balance			56,080.02 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			188,329.52 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			186,102.23 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			58,307.31 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	17,208.85	17,863.79
	1190 Penalties and Interest on Taxes	52.75	109.75
	1510 Interest Earnings	579.91	843.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		17,841.51	18,817.20

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance					82,891.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					18,817.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					101,708.32	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	11.20	12.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>11.20</u>	<u>12.81</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					1,435.16 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					12.81 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,447.97 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	413.79	356.68
	2240 County Retirement Distribution	126,091.43	122,665.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>126,505.22</u>	<u>123,021.87</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	78,285.50	84,428.20
		221X	Improvement of Instruction Services			
			2XX	Personal Services - Employee Benefits	0.00	1,901.55
		23XX	Support Services - General Administration			
			2XX	Personal Services - Employee Benefits	7,172.08	7,482.72
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	14,172.71	14,428.49
		25XX	Support Services - Business			
			2XX	Personal Services - Employee Benefits	3,302.25	3,107.64
		26XX	Operation and Maintenance of Plant Services			
			2XX	Personal Services - Employee Benefits	6,525.61	7,893.39
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	600.41	932.30
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	7,446.33	8,145.00
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX	Personal Services - Employee Benefits	3,818.39	3,885.47
	910	Food Services				
		31XX	Food Services			
			2XX	Personal Services - Employee Benefits	179.43	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				121,502.71	132,204.76	



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					63,334.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					123,021.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					132,204.76	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					54,151.92	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
025	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,757.00
032	MCT GATES	
	1900 Other Revenue from Local Sources	1,144.00
054	DPHHS/MOST	
	3290 State - Other State Grants	5,000.00
065	Mid Rivers Local Grand	
	1900 Other Revenue from Local Sources	1,500.00
066	Playground donation	
	1900 Other Revenue from Local Sources	300.00
163	21st Century Community Learning	
	5700 Resources Transferred from Other School Districts or Cooperatives	22,000.00
326	Title I Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	71,550.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		110,251.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
025	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		2,250.00
			6XX Supplies and Materials		6,507.00
			025 Subtotal		8,757.00
032	MCT GATES				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries		166.62
			032 Subtotal		166.62
052	State OTO FullTime Kindergarten Startup				
	367 OTO Full-time Kindergarten Start-up				
		1XXX Instruction			
			6XX Supplies and Materials		3,455.34
			052 Subtotal		3,455.34
054	DPHHS/MOST				
	329 State Miscellaneous Grants				
		1XXX Instruction			
			1XX Personal Services - Salaries		5,000.00
			054 Subtotal		5,000.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
065	Mid Rivers Local Grand				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		1,500.00
			065 Subtotal		1,500.00
163	21st Century Community Learning				
	434	Title IV, Part B, 21st Century Community Learning Centers			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		3,717.51
		2XX	Personal Services - Employee Benefits		701.32
		6XX	Supplies and Materials		17,581.17
			163 Subtotal		22,000.00
326	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		60,504.30
		2XX	Personal Services - Employee Benefits		10,309.74
		6XX	Supplies and Materials		735.96
			326 Subtotal		71,550.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					112,428.96

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					19,828.88 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					110,251.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					112,428.96 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,650.92 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
025 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	8,757.00	8,757.00	0.00
032 MCT GATES	1,144.00	166.62	977.38
052 State OTO FullTime Kindergarten Startup	0.00	3,455.34	-3,455.34
054 DPHHS/MOST	5,000.00	5,000.00	0.00
065 Mid Rivers Local Grand	1,500.00	1,500.00	0.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
066 Playground donation	300.00	0.00	300.00
163 21st Century Community Learning	22,000.00	22,000.00	0.00
326 Title I Improving Basic Programs	71,550.00	71,550.00	0.00
Total	110,251.00	112,428.96	-2,177.96



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17	
PRC	Revenue		2015 Value	2016 Value
	1110 District Tax Levy		8,256.90	6,596.46
	1190 Penalties and Interest on Taxes		21.67	46.23
	1510 Interest Earnings		49.31	82.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			8,327.88	6,725.05

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object		2015 Value	2016 Value
	610 Adult Continuing Education Programs					
		1XXX Instruction				
			6XX Supplies and Materials		1,200.00	1,887.00
			8XX Other Expenditures		16.60	0.00
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds		5,000.00	5,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					6,216.60	6,887.00

Schedule Of Changes Worksheet						Fund Code 17	
Beginning Fund Balance						5,711.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,725.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,887.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,549.86	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21	
PRC	Program	Function	Object		2015 Value	2016 Value
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910	Operating Transfers to Other Funds	0.00	2,441.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>0.00</u>	<u>2,441.78</u>

Schedule Of Changes Worksheet					Fund Code 21	
Beginning Fund Balance					4,441.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,441.78	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,000.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 28
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	9,637.97	10,018.64	
	1190 Penalties and Interest on Taxes	24.72	56.37	
	1510 Interest Earnings	136.72	188.60	
	3281 State Technology Aid	1,009.79	991.23	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10,809.20	11,254.84	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		7,033.05	6,264.50
		6XX Supplies and Materials		3,584.10	155.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,617.15	6,420.07

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					18,974.71 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					11,254.84 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,420.07 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					23,809.48 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	510.43	714.42
	3445 State Combined Fund School Block Grant	11,541.07	11,541.07
	3447 SB96 Combined Block Grant Reimbursement	2,516.14	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>14,567.64</u>	<u>12,255.49</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			4XX Purchased Property Services	0.00	2,095.00
			6XX Supplies and Materials	0.00	805.63
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	0.00	5,400.37
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	5,969.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>14,270.16</u>

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					71,623.38 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					12,255.49 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					14,270.16 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					69,608.71 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	29,255.39	30,294.47
	1190 Penalties and Interest on Taxes	91.62	186.28
	1510 Interest Earnings	798.27	828.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		30,145.28	31,309.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			3XX	Purchased Professional and Technical Services	0.00	15,974.18
			4XX	Purchased Property Services	9,127.28	13,761.96
			6XX	Supplies and Materials	26,899.79	2,340.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				36,027.07	32,076.14	

Schedule Of Changes Worksheet					Fund Code 61
Beginning Fund Balance					93,021.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					31,309.43 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					32,076.14 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					92,254.30 (5)



Trustees' Financial Summary

FY2015-16

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29 McCone County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,074.78	2,778.77
	5300 Operating Transfers from Other Funds	45,000.00	28,000.00
	5700 Resources Transferred from Other School Districts or Cooperatives	75,000.00	79,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>122,074.78</u>	<u>109,778.77</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	9,000.00	21,491.39
			5XX Other Purchased Services	0.00	950.00
			6XX Supplies and Materials	3,077.81	10,815.07
			7XX Property and Equipment Acquisition	0.00	10,608.86
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	904.88
			4XX Purchased Property Services	0.00	6,304.82
		27XX Student Transportation Services			
			4XX Purchased Property Services	3,598.90	14,477.82
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			5XX Other Purchased Services	0.00	3,524.10
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			6XX Supplies and Materials	0.00	614.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>15,676.71</u>	<u>69,691.18</u>



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Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance					360,924.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					109,778.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					69,691.18	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					401,012.23	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.39	0.00
	1700 Student Extracurricular Activity Receipts	0.00	8,417.38
	1XXX Revenues from Student Activities	2,616.82	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,617.21</u>	<u>8,417.38</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object	2015 Value	2016 Value	
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	6,330.52	7,124.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,330.52	7,124.76	

Schedule Of Changes Worksheet					Fund Code 84
Beginning Fund Balance					16,310.85 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8,417.38 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,124.76 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,603.47 (5)

Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	10,875.75	13,750.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	490,146.71	584,095.80
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	18,074.78	1,756.42
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	186.24	2,510.73
XX	XXX 26XX 41X	Energy Utility Services	24,073.52	21,727.96
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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29 McCone County

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	21,470.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	21,470.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,156.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	30,917.37
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	60,573.32
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

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**** Recalculated ****

29 McCone County

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	51,404.71	0.00	0.00	0.00	0.00
280	1XXX	2XX	2,834.96	0.00	0.00	0.00	0.00
280	1XXX	3XX	1,100.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,956.53	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,277.12	0.00	0.00	0.00	0.00
Totals			60,573.32	0.00	0.00	0.00	0.00

60,573.32

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

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29 McCone County

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	33,280.00	0.00	0.00	0.00	33,280.00
Land Improvements	32,204.00	0.00	0.00	0.00	32,204.00
Buildings	642,770.51	0.00	0.00	0.00	642,770.51
Machinery and Equipment	187,120.36	0.00	0.00	0.00	187,120.36
Totals at Historical Cost	895,374.87	0.00	0.00	0.00	895,374.87
Depreciation					
Improvement Accum	32,204.00	0.00	0.00	0.00	32,204.00
Building Accum	264,551.37	0.00	8,070.51	0.00	272,621.88
Machinery and Equipment Accum	146,948.49	0.00	7,455.65	0.00	154,404.14
Total Accumulated Depreciation	443,703.86	0.00	15,526.16	0.00	459,230.02
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	451,671.01	0.00	-15,526.16	0.00	436,144.85

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	2,643.41	0.00	0.00
Operations and Maintenance (26XX)	6,593.38	0.00	0.00
Food Service (31XX)	2,654.37	0.00	0.00
Extracurricular (34XX, 35XX)	3,327.50	0.00	0.00
Unallocated	307.50	0.00	0.00
Total Depreciation for FY2016	15,526.16	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

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29 McCone County

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	27,876.51	0.00	0.00	11,285.90	16,590.61	0.00	16,590.61
Total Governmental Activity							
Non-bond Long-Term Liabilities	27,876.51	0.00	0.00	11,285.90	16,590.61	0.00	16,590.61

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

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**** Recalculated ****

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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	90,609.00	23,433.10	0.00	114,042.10
Net Pension - TRS	801,724.00	90,607.70	0.00	892,331.70